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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

in re application of:

Confirmation No: 8971

Tetsuya MINO

Attorney Docket No: 100186-00020

Serial Number: 10/687,643

Group Art Unit: 3729

Filed: October 20, 2003

Examiner: Paul D. KIM

For: METHOD FOR MANUFACTURING THIN FILM MAGNETIC HEAD

RESPONSE TO FINAL REJECTION UNDER 37 C.F.R. § 1.116

MAIL STOP AF
Commissioner for Patents
P.O. BOX 1450
Alexandria, VA 22313-1450

Date: May 24, 2006

Sir:

This paper is in reply to the Office Action dated March 15, 2006.

Amendments to the **Claims** begin on page 2.

Remarks/arguments begin on page 3.

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5/30/06

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ok